



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: MUSCODA LIGHT AND WATER UTILITY

Principal Office: 206 NORTH WISCONSIN AVENUE  
MUSCODA, WI 53573-0206

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I REG NANKEE of  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/01/2002
(Signature of person responsible for accounts)	(Date)

UTILITY CLERK  
\_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MUSCODA LIGHT AND WATER UTILITY**Utility Address:** 206 NORTH WISCONSIN AVENUE  
MUSCODA, WI 53573-0206**When was utility organized?** 1/1/1907**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** DENNIS L. STENNER**Title:** SUPERINTENDENT**Office Address:**109 NORTH SECOND STREET  
MUSCODA, WI 53573-0206**Telephone:** (608) 739 - 3390**Fax Number:** (608) 739 - 3183**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JOHN E. VIG**Title:** MANAGING MEMBER**Office Address:** VIG AND ASSOCIATES, LLC117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** ANTHONY BROADBENT**Title:** PRESIDENT**Office Address:**109 NORTH SECOND STREET  
MUSCODA, WI 53573-0206**Telephone:** (608) 739 - 3390**Fax Number:** (608) 739 - 3183**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHN E. VIG**Title:** MANAGING MEMBER**Office Address:** VIG AND ASSOCIATES, LLC  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net**Date of most recent audit report:** 3/21/2002**Period covered by most recent audit:** YEAR ENDED 12/31/01

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**Names and titles of utility management including manager or superintendent:**

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**Name:** DENNIS L STENNER**Title:** SUPERINTENDENT**Office Address:**  
109 NORTH SECOND STREET  
MUSCODA, WI 53573-0206**Telephone:** (608) 739 - 3390**Fax Number:** (608) 739 - 3183**E-mail Address:**

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**Name of utility commission/committee:** MUSCODA LIGHT AND WATER COMMITTEE

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**Names of members of utility commission/committee:**

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MR JERRY BINDL  
MR ANTHONY BROADBENT, PRESIDENT  
MS ELAINE EILING  
MS DOROTHY HACKL  
MR MIKE HILL  
MR ROBERT KORBAS  
MR JOHN MEISTER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,873,489	1,857,601	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,435,592	1,421,861	<b>2</b>
Depreciation Expense (403)	111,339	107,451	<b>3</b>
Amortization Expense (404-407)	80,700	80,700	<b>4</b>
Taxes (408)	101,287	100,671	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,728,918</b>	<b>1,710,683</b>	
<b>Net Operating Income</b>	<b>144,571</b>	<b>146,918</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>144,571</b>	<b>146,918</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	49,285	42,576	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>49,285</b>	<b>42,576</b>	
<b>Total Income</b>	<b>193,856</b>	<b>189,494</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>193,856</b>	<b>189,494</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	100,550	104,798	<b>14</b>
Amortization of Debt Discount and Expense (428)	4,562	4,562	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>105,112</b>	<b>109,360</b>	
<b>Net Income</b>	<b>88,744</b>	<b>80,134</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	429,805	349,671	<b>20</b>
Balance Transferred from Income (433)	88,744	80,134	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>518,549</b>	<b>429,805</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST AND DIVIDENDS ON INVESTED FUNDS AND DEBT RESERVES	49,285	5
<b>Total (Acct. 419):</b>	49,285	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	168,186	1,705,303	0	0	<b>1,873,489</b>	<b>1</b>
Less: interdepartmental sales	0	10,544	0	0	<b>10,544</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	3,201	5,418			<b>8,619</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>164,985</b>	<b>1,689,341</b>	<b>0</b>	<b>0</b>	<b>1,854,326</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	41,587		<b>41,587</b>	<b>1</b>
Electric operating expenses	93,717		<b>93,717</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	49		<b>49</b>	<b>8</b>
Electric utility plant accounts	3,511		<b>3,511</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	40		<b>40</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>138,904</b>	<b>0</b>	<b>138,904</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,592,217	3,557,453	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,914,070	1,803,908	<b>2</b>
<b>Net Utility Plant</b>	<b>1,678,147</b>	<b>1,753,545</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	17,766	0	<b>6</b>
Special Funds (125)	338,709	313,914	<b>7</b>
<b>Total Other Property and Investments</b>	<b>356,475</b>	<b>313,914</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	766,258	486,760	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	192,988	277,420	<b>11</b>
Other Accounts Receivable (143)	9,627	11,775	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	10,762	9,931	<b>14</b>
Materials and Supplies (150)	50,803	46,774	<b>15</b>
Prepayments (165)	1,774	1,774	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,032,212</b>	<b>834,434</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	24,018	28,580	<b>18</b>
Extraordinary Property Losses (182)	484,206	564,906	<b>19</b>
Other Deferred Debits (183)	0	69,716	<b>20</b>
<b>Total Deferred Debits</b>	<b>508,224</b>	<b>663,202</b>	
<b>Total Assets and Other Debits</b>	<b>3,575,058</b>	<b>3,565,095</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	265,160	265,160	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	518,549	429,805	<b>23</b>
<b>Total Proprietary Capital</b>	<b>783,709</b>	<b>694,965</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,656,002	1,750,250	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,656,002</b>	<b>1,750,250</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	91,552	121,124	<b>28</b>
Payables to Municipality (233)	60,083	48,527	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	27,959	28,355	<b>31</b>
Interest Accrued (237)	8,030	8,411	<b>32</b>
Other Current and Accrued Liabilities (238)	4,064	5,549	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>191,688</b>	<b>211,966</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	19,682	6,490	<b>36</b>
<b>Total Deferred Credits</b>	<b>19,682</b>	<b>6,490</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	923,977	901,424	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>3,575,058</b>	<b>3,565,095</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,391,267	0	0	2,200,950	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>1,391,267</b>	<b>0</b>	<b>0</b>	<b>2,200,950</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	450,366	0	0	1,463,704	<b>10</b>
<b>Total Accumulated Provision</b>	<b>450,366</b>	<b>0</b>	<b>0</b>	<b>1,463,704</b>	
<b>Net Utility Plant</b>	<b>940,901</b>	<b>0</b>	<b>0</b>	<b>737,246</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	430,073	1,373,835			<b>1,803,908</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	24,598	86,741			<b>111,339</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,560				<b>1,560</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		4,342			<b>4,342</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>26,158</b>	<b>91,083</b>	<b>0</b>	<b>0</b>	<b>117,241</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	5,865	1,125			<b>6,990</b>	<b>15</b>
Cost of removal		89			<b>89</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>5,865</b>	<b>1,214</b>	<b>0</b>	<b>0</b>	<b>7,079</b>	<b>19</b>
<b>Balance End of Year</b>	<b>450,366</b>	<b>1,463,704</b>	<b>0</b>	<b>0</b>	<b>1,914,070</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			46,051		46,051	42,183	2
<b>Total Electric Utility</b>					<b>46,051</b>	<b>42,183</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	46,051	42,183	1
Water utility	4,752	4,591	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>50,803</b>	<b>46,774</b>	

# **UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 REVENUE BONDS	4,562	428	24,018	1
<b>Total</b>			<b>24,018</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	265,160	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>265,160</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1993 WATER BOND	01/01/1993	12/01/2013	4.63%	179,714	<b>1</b>
1993 BOND-ELECTRIC	01/01/1993	12/01/2013	4.63%	1,476,288	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,656,002</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	28,355	1
<b>Accruals:</b>		
Charged water department expense	40,063	2
Charged electric department expense	61,224	3
Charged sewer department expense	687	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>101,974</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	84,590	6
Social Security taxes	10,831	7
PSC Remainder Assessment	2,368	8
<b>Other (explain):</b>		
License Fee	4,581	9
<b>Total payments and other debits</b>	<b>102,370</b>	
<b>Balance end of year</b>	<b>27,959</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 BONDS	8,411	100,550	100,931	8,030	1
<b>Subtotal</b>	<b>8,411</b>	<b>100,550</b>	<b>100,931</b>	<b>8,030</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,411</b>	<b>100,550</b>	<b>100,931</b>	<b>8,030</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	655,971	245,453	0	0	0	<b>901,424</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	525					<b>525</b>	<b>2</b>
For Mains	22,028					<b>22,028</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>678,524</b>	<b>245,453</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>923,977</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	46,514					<b>46,514</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	17,766	2
<b>Total (Acct. 124):</b>	<b>17,766</b>	
<b>Special Funds (125):</b>		
REDEMPTION FUND RESERVE	70,868	3
REDEMPTION FUND RESERVE CD 1	217,841	4
REDEMPTION FUND RESERVE CD 2	50,000	5
<b>Total (Acct. 125):</b>	<b>338,709</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	11,521	7
Electric	181,467	8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>192,988</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
MISCELANEOUS RECEIVABLE FOR POLE RENTAL, SERVICES AND TRENCHING	9,627	13
<b>Total (Acct. 143):</b>	<b>9,627</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNICIPALITY - CURRENT EXPENSES	3,077	14
RECEIVABLE FROM SEWER - JOINT METER CHARGES	7,685	15
<b>Total (Acct. 145):</b>	<b>10,762</b>	
<b>Prepayments (165):</b>		
GROSS RECEIPTS TAX	1,774	16
<b>Total (Acct. 165):</b>	<b>1,774</b>	
<b>Extraordinary Property Losses (182):</b>		
EXTRAORDINARY PROPERTY LOSS	484,206	17
<b>Total (Acct. 182):</b>	<b>484,206</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO GENERAL - CURRENT EXPENSES	56,898	19
PAYABLE TO GENERAL - PUBLIC FIRE PROTECTION	3,185	20
<b>Total (Acct. 233):</b>	<b>60,083</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFIT CHARGE	19,682	21
<b>Total (Acct. 253):</b>	<b>19,682</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,382,641	2,192,193	0	0	<b>3,574,834</b>	<b>1</b>
Materials and Supplies	4,671	44,117	0	0	<b>48,788</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	440,219	1,418,769	0	0	<b>1,858,988</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	667,247	245,453	0	0	<b>912,700</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>279,846</b>	<b>572,088</b>	<b>0</b>	<b>0</b>	<b>851,934</b>	
Net Operating Income	2,735	141,836	0	0	<b>144,571</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.98%</b>	<b>24.79%</b>	<b>N/A</b>	<b>N/A</b>	<b>16.97%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	265,160	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	474,177	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>739,337</b>	
<b>Net Income</b>		
Net Income	88,744	5
<b>Percent Return on Proprietary Capital</b>	<b>12.00%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

Electric rate increase was approved by The Public Service Commission effective on October 1, 2001.

A water rate increase was approved by The Public Service Commission on March 13, 2001.

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

A/C 182 - PSC order dated 1/15/92 authorizes the amortization of the extraordinary loss over 17 years.

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### Signature Page (Page ii)

(Vig & Associates, LLC Letterhead)

To the Village Board  
of the Village of Muscoda  
Muscoda, Wisconsin 53573

We have compiled the balance sheets of the Village of Muscoda Municipal Electric and Water Utility as of December 31, 2001 and 2000, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC  
April 1, 2002

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

September 13, 2002

Mr. Dennis L. Stenner, Superintendent  
Muscoda Light and Water Utility  
109 North Second Street  
Muscoda, WI 53573-0206

2001 Analytical Review DWCCA-4000-ELE

Dear Mr. Stenner:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comments:

A revised schedule of depreciation rates to be effective January 1, 2001, was certified for use by your utility in the order dated March 13, 2001, in docket 4000-WR-102. Based upon plant investment balances in the 2001 annual report, these revised rates were not used during 2001. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2002.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

Enclosure

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Muscoda.doc

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	162,169	1
<b>Total Sales of Water</b>	<b>162,169</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	263	2
Miscellaneous Service Revenues (471)	95	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,659	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>6,017</b>	
<b>Total Operating Revenues</b>	<b>168,186</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	14,754	9
Water Treatment Expenses (630-635)	11,397	10
Transmission and Distribution Expenses (640-655)	34,419	11
Customer Accounts Expenses (901-904)	9,188	12
Sales Expenses (910)	6	13
Administrative and General Expenses (920-935)	31,026	14
<b>Total Operation and Maintenance Expenses</b>	<b>100,790</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	24,598	15
Amortization Expense (404-407)		16
Taxes (408)	40,063	17
<b>Total Other Operating Expenses</b>	<b>64,661</b>	
<b>Total Operating Expenses</b>	<b>165,451</b>	
<b>NET OPERATING INCOME</b>	<b>2,735</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	519	26,473	49,127	4
Commercial	77	12,977	16,113	5
Industrial	13	28,254	20,174	6
<b>Total Metered Sales to General Customers (461)</b>	<b>609</b>	<b>67,704</b>	<b>85,414</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		68,259	8
Other Sales to Public Authorities (464)	13	6,752	8,496	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>623</b>	<b>74,456</b>	<b>162,169</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	68,259	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>68,259</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	263	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>263</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECT FEES	95	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>95</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,689	10
<b>Other (specify):</b>		
SEWER ADMIN. FOR BILLING	3,890	11
BULK WATER	80	12
<b>Total Other Water Revenues (474)</b>	<b>5,659</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	5,966	7
Operation Supplies and Expenses (623)	38	8
Maintenance of Pumping Plant (625)	8,750	9
<b>Total Pumping Expenses</b>	<b>14,754</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	0	10
Chemicals (631)	7,884	11
Operation Supplies and Expenses (632)	164	12
Maintenance of Water Treatment Plant (635)	3,349	13
<b>Total Water Treatment Expenses</b>	<b>11,397</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	23,626	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,680	16
Maintenance of Mains (651)	2,028	17
Maintenance of Services (652)	1,700	18
Maintenance of Meters (653)	2,303	19
Maintenance of Hydrants (654)	767	20
Maintenance of Other Plant (655)	315	21
<b>Total Transmission and Distribution Expenses</b>	<b>34,419</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,918	22
Accounting and Collecting Labor (902)	3,069	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)	3,201	25
<b>Total Customer Accounts Expenses</b>	<b>9,188</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	6	26
<b>Total Sales Expenses</b>	<b>6</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	2,573	27
Office Supplies and Expenses (921)	1,185	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,600	30
Property Insurance (924)	413	31
Injuries and Damages (925)	1,365	32
Employee Pensions and Benefits (926)	16,168	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,722	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>31,026</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>100,790</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		37,277	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		687	2
<b>Net property tax equivalent</b>		<b>36,590</b>	
Social Security		3,236	3
PSC Remainder Assessment		237	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>40,063</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.231078				3
County tax rate	mills		4.744616				4
Local tax rate	mills		12.595943				5
School tax rate	mills		2.042764				6
Voc. school tax rate	mills		12.999789				7
Other tax rate - Local	mills		0.275910				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.890100</b>				10
Less: state credit	mills		2.008312				11
<b>Net tax rate</b>	mills		<b>30.881788</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>12.595943</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.042553</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.275910</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>27.914406</b>				17
<b>Total Tax Rate</b>	mills		<b>32.890100</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.848718</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.881788</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>26.209916</b>				21
Utility Plant, Jan. 1	\$	<b>1,374,016</b>	1,374,016				22
Materials & Supplies	\$	<b>4,591</b>	4,591				23
<b>Subtotal</b>	\$	<b>1,378,607</b>	<b>1,378,607</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,378,607</b>	<b>1,378,607</b>				26
Assessment Ratio	dec.		0.865510				27
<b>Assessed Value</b>	\$	<b>1,193,198</b>	<b>1,193,198</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>26.209916</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>31,274</b>	<b>31,274</b>				30
Tax Equivalent per 1994 PSC Report	\$	37,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>37,277</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	33		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>33</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	351		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	14,979		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>15,330</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,408		12
Structures and Improvements (321)	54,527		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	31,297		17
Diesel Pumping Equipment (326)	16,187		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>104,419</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,837	478	23
<b>Total Water Treatment Plant</b>	<b>2,837</b>	<b>478</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	450		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			33	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>33</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			351	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			14,979	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>15,330</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,408	12
Structures and Improvements (321)			54,527	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			31,297	17
Diesel Pumping Equipment (326)			16,187	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>104,419</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,315	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>3,315</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			450	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	328,607	20,612	26
Transmission and Distribution Mains (343)	667,435	152	27
Fire Mains (344)	0		28
Services (345)	58,362	204	29
Meters (346)	61,297	1,670	30
Hydrants (348)	98,600		31
Other Transmission and Distribution Plant (349)	813		32
<b>Total Transmission and Distribution Plant</b>	<b>1,215,564</b>	<b>22,638</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,890		35
Computer Equipment (391.1)	3,040		36
Transportation Equipment (392)	9,159		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	794		39
Laboratory Equipment (395)	440		40
Power Operated Equipment (396)	1,270		41
Communication Equipment (397)	15,859		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,381		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>35,833</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,374,016</b>	<b>23,116</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,374,016</b>	<b>23,116</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	5,500		343,719	26
Transmission and Distribution Mains (343)			667,587	27
Fire Mains (344)			0	28
Services (345)	125		58,441	29
Meters (346)	240		62,727	30
Hydrants (348)			98,600	31
Other Transmission and Distribution Plant (349)			813	32
<b>Total Transmission and Distribution Plant</b>	<b>5,865</b>	<b>0</b>	<b>1,232,337</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			3,890	35
Computer Equipment (391.1)			3,040	36
Transportation Equipment (392)			9,159	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			794	39
Laboratory Equipment (395)			440	40
Power Operated Equipment (396)			1,270	41
Communication Equipment (397)			15,859	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			1,381	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>35,833</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,865</b>	<b>0</b>	<b>1,391,267</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>5,865</b>	<b>0</b>	<b>1,391,267</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,414	9,414	1
February			7,564	7,564	2
March			8,400	8,400	3
April			7,852	7,852	4
May			8,839	8,839	5
June			9,726	9,726	6
July			13,168	13,168	7
August			11,070	11,070	8
September			8,372	8,372	9
October			7,370	7,370	10
November			6,923	6,923	11
December			6,870	6,870	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>105,568</b>	<b>105,568</b>	
Less: Water sold				74,456	13
Volume pumped but not sold				31,112	14
Volume sold as a percent of volume pumped				71%	15
Volume used for water production, water quality and system maintenance				10,200	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				10,200	19
Volume pumped but unaccounted for				20,912	20
Percent of water lost				20%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				635	23
Date of maximum: 3/30/2001					24
Cause of maximum:					25
Main flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				95	26
Date of minimum: 1/23/2001					27
Total KWH used for pumping for the year				79,600	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
102 NORTH SECOND STREET	2	120	1	50,000	Yes	<b>1</b>
HOWARD AVENUE	3	126	1	200,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 2	WELL 3		<b>1</b>
Location	12 NORTH SECOND STREET	HOWARD AVENUE		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LAYNE NW	LAYNE NW		<b>5</b>
Year Installed	1985	1983		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	325	1,050		<b>8</b>
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GE		<b>10</b>
Year Installed	1956	1983		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	20	75		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4 5
Year constructed	1967	1967	1983	6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	1	155	155	9 10
Total capacity in gallons (actual)	104,000	50,000	300,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	Y	25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.250	577	0	0	0	577	1
M	D	1.500	150	0	0	0	150	2
M	D	2.000	240	0	0	0	240	3
M	D	4.000	2,376	0	0	0	2,376	4
M	D	6.000	53,883	0	0	0	53,883	5
M	D	8.000	28,213	0	0	0	28,213	6
M	D	10.000	148	0	0	0	148	7
Total Within Municipality			85,587	0	0	0	85,587	
Total Utility			85,587	0	0	0	85,587	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	494	1	1	0	494	0	1
M	1.000	48	0	0	0	48	0	2
M	1.250	6	0	0	0	6	0	3
M	1.500	11	0	0	0	11	0	4
M	2.000	8	0	0	0	8	0	5
M	3.000	1	0	0	0	1	0	6
M	4.000	5	0	0	0	5	0	7
M	6.000	1	0	0	0	1	0	8
M	8.000	2	0	0	0	2	0	9
<b>Total Utility</b>		<b>576</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>576</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	578	12	8	(5)	577	0	1
1.000	12	0	0	(1)	11	0	2
1.250	1	0	0	0	1	0	3
1.500	13	0	0	(1)	12	0	4
2.000	10	0	0	0	10	0	5
3.000	1	0	0	0	1	0	6
4.000	2	0	0	0	2	0	7
6.000	2	0	0	0	2	0	8
<b>Total:</b>	<b>619</b>	<b>12</b>	<b>8</b>	<b>(7)</b>	<b>616</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	511	53	4	3	0	6	577	1
1.000	1	7	0	2	0	1	11	2
1.250	0	1	0	0	0	0	1	3
1.500	1	7	2	2	0	0	12	4
2.000	0	3	4	2	0	1	10	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	0	2	0	0	2	7
6.000	0	0	1	1	0	0	2	8
<b>Total:</b>	<b>513</b>	<b>71</b>	<b>11</b>	<b>13</b>	<b>0</b>	<b>8</b>	<b>616</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	125				125	2
<b>Total Fire Hydrants</b>	<b>125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	125
Number of distribution system valves end of year:	155
Number of distribution valves operated during year:	135

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF MAINS (651) - DECREASE IN EXPENSE DUE TO REDUCTION IN WATER LEAKS DURING 2001.

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### Water Utility Plant in Service (Page W-08)

DISTRIBUTION RESERVOIRS & STANDPIPES (342) - ADDITIONS FINANCED THROUGH INTERNAL UTILITY FUNDS.

TRANSMISSION AND DISTRIBUTION MAINS (343) - ADDITIONS RELATE TO PY PROJECT, STATISTICAL DATA WAS INCLUDED IN 2000 PSC REPORT.

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### Pumping and Purchased Water Statistics (Page W-10)

Total KWH used for pumping for the year:    The electric meter was tested.  
The meter has been wired wrong since 1982.

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### Water Services (Page W-16)

ADDITION TO SERVICES FINANCED THROUGH CUSTOMER CONTRIBUTION.

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### Meters (Page W-17)

METERS ADDED DURING THE YEAR WERE FINANCED WITH INTERNAL FUNDS.

ADJUSTMENTS NEEDED TO MATCH METER SCHEDULE TO PHYSICAL INVENTORY COUNT.

WATER METER TESTER BROKE DOWN IN 2001.    METERS WILL BE TESTED IN 2002.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,695,274	1
<b>Total Sales of Electricity</b>	<b>1,695,274</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	4,396	2
Miscellaneous Service Revenues (451)	1,535	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	4,098	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>10,029</b>	
<b>Total Operating Revenues</b>	<b>1,705,303</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,135,624	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	61,860	11
Customer Accounts Expenses (901-904)	23,084	12
Sales Expenses (910)	10,234	13
Administrative and General Expenses (920-935)	104,000	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,334,802</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	86,741	15
Amortization Expense (404-407)	80,700	16
Taxes (408)	61,224	17
<b>Total Other Expenses</b>	<b>228,665</b>	
<b>Total Operating Expenses</b>	<b>1,563,467</b>	
<b>NET OPERATING INCOME</b>	<b>141,836</b>	



**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,396	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,396</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTS	1,535	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,535</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTALS	4,098	5
<b>Total Rent from Electric Property (454)</b>	<b>4,098</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NONE		7
<b>Total Other Electric Revenues (456)</b>	<b>0</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,135,624	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>1,135,624</b>	
<b>Total Power Production Expenses</b>	<b>1,135,624</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	17,778	20
Line and Station Labor (561)	3,507	21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	58	23
Meter Expenses (566)	494	24
Customer Installations Expenses (567)	126	25
Miscellaneous Distribution Expenses (569)	8,587	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	17,682	28
Maintenance of Line Transformers (573)	7,111	29
Maintenance of Street Lighting and Signal Systems (574)	3,355	30
Maintenance of Meters (575)	3,162	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<u>61,860</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	6,755	33
Accounting and Collecting Labor (902)	10,911	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)	5,418	36
<b>Total Customer Accounts Expenses</b>	<u>23,084</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	10,234	37
<b>Total Sales Expenses</b>	<u>10,234</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	8,859	<b>38</b>
Office Supplies and Expenses (921)	8,302	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	15,781	<b>41</b>
Property Insurance (924)	1,406	<b>42</b>
Injuries and Damages (925)	4,693	<b>43</b>
Employee Pensions and Benefits (926)	40,141	<b>44</b>
Regulatory Commission Expenses (928)	2,433	<b>45</b>
Miscellaneous General Expenses (930)	18,948	<b>46</b>
Transportation Expenses (933)	3,409	<b>47</b>
Maintenance of General Plant (935)	28	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>104,000</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,334,802</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		46,916	1
Social Security		7,596	2
Wisconsin Gross Receipts Tax		4,581	3
PSC Remainder Assessment		2,131	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>61,224</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.231078				3
County tax rate	mills		4.744616				4
Local tax rate	mills		12.595943				5
School tax rate	mills		2.042764				6
Voc. school tax rate	mills		12.999789				7
Other tax rate - Local	mills		0.275910				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.890100</b>				10
Less: state credit	mills		2.008312				11
<b>Net tax rate</b>	mills		<b>30.881788</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>12.595943</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.042553</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.275910</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>27.914406</b>				17
<b>Total Tax Rate</b>	mills		<b>32.890100</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.848718</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.881788</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>26.209916</b>				21
Utility Plant, Jan. 1	\$	<b>2,183,434</b>	2,183,434				22
Materials & Supplies	\$	<b>42,183</b>	42,183				23
<b>Subtotal</b>	\$	<b>2,225,617</b>	<b>2,225,617</b>				24
Less: Plant Outside Limits	\$	<b>157,462</b>	157,462				25
<b>Taxable Assets</b>	\$	<b>2,068,155</b>	<b>2,068,155</b>				26
Assessment Ratio	dec.		0.865510				27
<b>Assessed Value</b>	\$	<b>1,790,009</b>	<b>1,790,009</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>26.209916</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>46,916</b>	<b>46,916</b>				30
Tax Equivalent per 1994 PSC Report	\$	40,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>46,916</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	1,300	11
Structures and Improvements (331)	1,519	12
Reservoirs, Dams and Waterways (332)	14,212	13
Water Wheels, Turbines and Generators (333)	14,675	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>31,706</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	893	18
Structures and Improvements (341)	23,565	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>24,458</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			1,300	11
Structures and Improvements (331)			1,519	12
Reservoirs, Dams and Waterways (332)			14,212	13
Water Wheels, Turbines and Generators (333)			14,675	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>31,706</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			893	18
Structures and Improvements (341)			23,565	19
Fuel Holders, Producers and Accessories (342)			0	20
Prime Movers (343)			0	21
Generators (344)			0	22
Accessory Electric Equipment (345)			0	23
Miscellaneous Power Plant Equipment (346)			0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>24,458</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			0	25



**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	1,105		34
Structures and Improvements (361)	19,142		35
Station Equipment (362)	558,249		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	74,251	1,096	38
Overhead Conductors and Devices (365)	149,213	402	39
Underground Conduit (366)	6,628		40
Underground Conductors and Devices (367)	409,161		41
Line Transformers (368)	383,437	6,080	42
Services (369)	130,048	7,071	43
Meters (370)	79,542	2,005	44
Installations on Customers' Premises (371)	2,285		45
Leased Property on Customers' Premises (372)	9,656		46
Street Lighting and Signal Systems (373)	59,321	1,984	47
<b>Total Distribution Plant</b>	<b>1,882,038</b>	<b>18,638</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	17,973		50
Computer Equipment (391.1)	6,498		51
Transportation Equipment (392)	198,771		52
Stores Equipment (393)	1,562		53
Tools, Shop and Garage Equipment (394)	13,850		54
Laboratory Equipment (395)	495		55
Power Operated Equipment (396)	3,396		56
Communication Equipment (397)	2,690		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			1,105 34
Structures and Improvements (361)			19,142 35
Station Equipment (362)			558,249 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			75,347 38
Overhead Conductors and Devices (365)			149,615 39
Underground Conduit (366)			6,628 40
Underground Conductors and Devices (367)			409,161 41
Line Transformers (368)	300		389,217 42
Services (369)	600		136,519 43
Meters (370)	225		81,322 44
Installations on Customers' Premises (371)			2,285 45
Leased Property on Customers' Premises (372)			9,656 46
Street Lighting and Signal Systems (373)			61,305 47
<b>Total Distribution Plant</b>	<b>1,125</b>	<b>0</b>	<b>1,899,551</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			17,973 50
Computer Equipment (391.1)			6,498 51
Transportation Equipment (392)			198,771 52
Stores Equipment (393)			1,562 53
Tools, Shop and Garage Equipment (394)			13,850 54
Laboratory Equipment (395)			495 55
Power Operated Equipment (396)			3,396 56
Communication Equipment (397)			2,690 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>245,235</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>2,183,437</b>	<b>18,638</b>
<u>Common Utility Plant Allocated to Electric Department</u>	<u>0</u>	<u>60</u>
 <b>Total utility plant in service</b>	 <b>2,183,437</b>	 <b>18,638</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>245,235</b>
<b>Total utility plant in service directly assignable</b>	<b>1,125</b>	<b>0</b>	<b>2,200,950</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>1,125</b>	<b>0</b>	<b>2,200,950</b>

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>	
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		16.79
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
SECONDARY		1.46
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		18.00
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
SECONDARY		0.25
<b>Transmission System</b>		
34.5 kV		
69 kV		
115 kV		
138 kV		
<b>Other:</b>		
NONE		

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	6	3
<b>Total</b>	<b>6</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	8	7
Nonfarm	237	8
<b>Total</b>	<b>245</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>245</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	5,048	Wednesday	01/17/2001	12:00	2,656
February	02	4,935	Thursday	02/15/2001	10:00	2,339
March	03	4,740	Wednesday	03/14/2001	12:00	2,331
April	04	4,260	Friday	04/06/2001	12:00	2,023
May	05	5,006	Thursday	05/17/2001	14:00	2,213
June	06	5,438	Thursday	06/28/2001	14:00	2,280
July	07	5,913	Tuesday	07/31/2001	14:00	2,603
August	08	5,967	Tuesday	08/07/2001	14:00	2,616
September	09	4,719	Friday	09/07/2001	16:00	2,060
October	10	4,650	Wednesday	10/31/2001	10:00	2,318
November	11	4,535	Wednesday	11/14/2001	10:00	2,183
December	12	4,617	Wednesday	12/26/2001	11:00	2,261
<b>Total</b>		<b>59,828</b>				<b>27,883</b>

**System Name** WPPI

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading**      **Supplier**

60 minutes integrated      WPPI

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		27,883	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>27,883</b>	15
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		26,542	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>26,542</b>	24
<b>Energy Losses:</b>			
Transmission Losses (if applicable)			26
Distribution Losses		1,341	27
<b>Total Energy Losses</b>		<b>1,341</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>4.8094%</b>	29
<b>Total Disposition of Energy</b>		<b>27,883</b>	30



**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

<b>Type of Sales/Rate Class Title (a)</b>	<b>Rate Schedule (b)</b>	<b>Avg. No. of Customers (c)</b>	<b>kWh (000 Omitted) (d)</b>	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	859	6,770	<b>1</b>
YARD LIGHTS	S-1	68	24	<b>2</b>
<b>Total Sales for Residential Sales</b>		<b>927</b>	<b>6,794</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL AND INDUSTRIAL	CG-1	160	11,448	<b>3</b>
LARGE POWER	CP-2	5	7,795	<b>4</b>
DISPOSAL AND LIFT STATIONS	MP-1	30	282	<b>5</b>
<b>Total Sales for Commercial &amp; Industrial</b>		<b>195</b>	<b>19,525</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	223	<b>6</b>
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>223</b>	
<b>Sales for Resale</b>				
NONE				<b>7</b>
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,123</b>	<b>26,542</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		505,264	(25,348)	<b>479,916</b>	<b>1</b>
		4,413	(20)	<b>4,393</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>509,677</b>	<b>(25,368)</b>	<b>484,309</b>	
		798,770	(50,007)	<b>748,763</b>	<b>3</b>
46,258		439,935	(16,327)	<b>423,608</b>	<b>4</b>
		10,736	(470)	<b>10,266</b>	<b>5</b>
<b>46,258</b>	<b>0</b>	<b>1,249,441</b>	<b>(66,804)</b>	<b>1,182,637</b>	
		29,130	(802)	<b>28,328</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>29,130</b>	<b>(802)</b>	<b>28,328</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>46,258</b>	<b>0</b>	<b>1,788,248</b>	<b>(92,974)</b>	<b>1,695,274</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	WPPI		1
Point of Delivery	MUSCODA		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69KV		4
Point of Metering	SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	100,000		6
Average load factor	38.1959%		7
Total Cost of Purchased Power	1,135,624		8
Average cost per kWh	0.0407		9
On-Peak Hours (if applicable)	14478		10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	1,331	1,324	12
February	1,182	1,157	13
March	1,195	1,135	14
April	1,052	971	15
May	1,194	1,018	16
June	1,218	1,061	17
July	1,325	1,277	18
August	1,432	1,184	19
September	1,021	1,038	20
October	1,257	1,061	21
November	1,159	1,024	22
December	1,112	1,155	23
<b>Total kWh (000)</b>	<b>14,478</b>	<b>13,405</b>	24
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	MUSCODA			1
Unit Identification	1			2
Type of Generation	HYDRO			3
kWh Net Generation (000)	0			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)				7
Date and Hour of Such Maximum Demand				8
<b>Load Factor</b>				9
Maximum Net Generation in Any One Day				10
Date of Such Maximum				11
Number of Hours Generators Operated				12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses				15
<b>Cost per kWh of Net Generation (\$)</b>				16
Monthly Net Generation --- kWh (000): January				17
February				18
March				19
April				20
May				21
June				22
July				23
August				24
September				25
October				26
November				27
December				28
<b>Total kWh (000)</b>	0			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				41
Average Cost per Ton (\$)				42
Kind of Coal Used				43
Average BTU per Pound				44
Water Evaporated--Thousands of Pounds				45
Is Water Evaporated, Metered or Estimated?				46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				48
Based on Total Coal Used at Plant				49
Based on Coal Used Solely in Electric Generation				50
Average BTU per kWh Net Generation				51
Total Cost of Fuel (Oil and/or Coal)				52
per kWh Net Generation (\$)				53
				54

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE



**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

<b>Generators</b>					<b>Total</b>		<b>Total</b>	
<b>Rated Head (i)</b>	<b>Operating Head (j)</b>	<b>Year Installed (k)</b>	<b>Voltage (kV) (l)</b>	<b>kWh Generated by Each Unit During Year (000's) (m)</b>	<b>Rated Unit Capacity</b>		<b>Rated Plant Capacity (kW) (p)</b>	<b>Maximum Continuous Plant Capacity (kW) (q)</b>
					<b>kW (n)</b>	<b>kVA (o)</b>		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

<b>Particulars</b> <b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>Utility Designation</b> <b>(d)</b>	<b>(e)</b>	<b>(f)</b>
Name of Substation	MUSCODA				1
Voltage--High Side	69,000				2
Voltage--Low Side	2,400				3
Num. Main Transformers in Operation	2				4
Capacity of Transformers in kVA	10,000				5
Number of Spare Transformers on Hand	1				6
15-Minute Maximum Demand in kW	5,967				7
Dt and Hr of Such Maximum Demand	08/07/2001				8
	14:00				9
Kwh Output	27,883				10

**SUBSTATION EQUIPMENT (continued)**

<b>Particulars</b> <b>(g)</b>	<b>(h)</b>	<b>(i)</b>	<b>Utility Designation</b> <b>(j)</b>	<b>(k)</b>	<b>(l)</b>
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

**SUBSTATION EQUIPMENT (continued)**

<b>Particulars</b> <b>(m)</b>	<b>(n)</b>	<b>(o)</b>	<b>Utility Designation</b> <b>(p)</b>	<b>(q)</b>	<b>(r)</b>
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,325	528	27,908	1
Acquired during year	2	6	248	2
<b>Total</b>	<b>1,327</b>	<b>534</b>	<b>28,156</b>	<b>3</b>
Retired during year	9	2	35	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,318</b>	<b>532</b>	<b>28,121</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,159	492	25,824	8
In utility's use	9	7	165	9
Inactive transformers on system				10
Locked meters on customers' premises	75			11
In stock	75	33	2,132	12
<b>Total end of year</b>	<b>1,318</b>	<b>532</b>	<b>28,121</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	168	37,850	<b>1</b>
Sodium Vapor	150	30	10,172	<b>2</b>
Sodium Vapor	250	74	41,681	<b>3</b>
<b>Total</b>		<b>272</b>	<b>89,703</b>	
<b>Ornamental</b>				
NONE				<b>4</b>
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Other</b>				
NONE				<b>5</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

MISCELLANEOUS DISTRIBUTION EXPENSES (569) - DECREASE IN EXPENSE CAUSED BY MORE PROPER EXPENSE RECORDING DURING 2001.

MAINTENANCE OF LINES (572) - DECREASE IN EXPENSE CAUSED BY A REDUCTION IN SERVICE CALLS.

SALES EXPENSE (910) - INCREASE IN EXPENSE CAUSED BY WRITE-OFF OF DEFERRED CHARGES ASSOCIATED WITH ENERGY CONSERVATION PROGRAM AND REBATES WHOSE COSTS WERE INCURRED IN PRIOR PERIODS.

OUTSIDE SERVICES EMPLOYED (923) - EXPENSE INCREASED DURING 2001 DUE PRIMARILY TO THE CONTRACTING OF A 5-YEAR PLAN.

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